

## Education Evaluation Worksheet (Optional)

Below is a worksheet for self-evaluation of your U.S. college transcripts and/or foreign education evaluation before you apply for the CPA exam. (If the foreign evaluation only lists the total hours in accounting and/or business administration subjects, then enter those totals on one line in the appropriate chart below.)

1. Have you completed a total of at least 150 semester (225 quarter) hours in education at all of the colleges or universities which you attended?  
Yes ☐ No ☐
2. Have you completed a Baccalaureate Degree or higher? (Can be in any field) Yes ☐ No ☐
3. Accounting Subjects: On each line below, enter one course which you completed and the credits received for the course in either the quarter (column 1) or semester (column 2) columns depending on which credit system the college used. If the course is also an upper division course (junior or higher level), enter the credits received in either column 3 or 4 whichever is appropriate.

Line #	Course Title	ALL COURSES		UPPER DIVISION COURSES	
		1. Quarter Hours	2. Semester Hours	3. Quarter Hours	4. Semester Hours
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13	Sub-Total (Sum lines 1-12 in all columns)				
14	Divide the quarter hours sub-total by 1.5 and enter in the next semester column				
15	Total semester hours (Line 13 plus 14)				

<sup>1</sup> At least 24 semester hours in accounting subjects must be completed.

<sup>2</sup> At least 15 semester hours of the accounting subjects must be upper division (junior or higher level) courses.

4. Business Administration Subjects: On each line below, enter one course which you completed and the credits received for the course in either the quarter or semester column (depending on which credit system the college used.)

Line #	Course Title	1. Quarter Hours	2. Semester Hours
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13	Sub-Total (Sum lines 1-12 in all columns)		
14	Divide the Quarter hours sub-total by 1.5 and enter in the semester column		
15	Subtract 24 from the total accounting courses credits listed on line 15 (Column 2) in the Accounting Subjects Table above and enter the result in the semester column. (In other words, excess accounting courses can be applied to the business administration requirement.)		
16	Total Semester Hours (Sum lines 13, 14 and 15)		

<sup>3</sup> At least 24 semester hours in business administration subjects must be completed.